

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1317 be amended to read as follows:

- 1 Page 1, line 2, after "201." insert "(a)".
- 2 Page 1, line 9, after "2003" insert ", and before January 1, 2005".
- 3 Page 1, between lines 9 and 10, begin a new paragraph and insert:
- 4 **"(b) Beginning January 1, 2005, a cents per mile license tax of**
- 5 **one cent (\$0.01) is imposed on the use of all gasoline used in**
- 6 **Indiana, except as otherwise provided by this chapter. The cents**
- 7 **per mile license tax is annually converted to a per gallon rate as**
- 8 **provided in section 201.2 of this chapter."**
- 9 Page 1, line 10, before "The distributor" begin a new paragraph and
- 10 insert "(c)".
- 11 Page 1, between lines 15 and 16, begin a new paragraph and insert:
- 12 "SECTION 2. IC 6-6-1.1-201.2 IS ADDED TO THE INDIANA
- 13 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 14 [EFFECTIVE JULY 1, 2004]: Sec. 201.2. (a) As used in this section,
- 15 "motor fuel" has the meaning set forth in IC 6-6-4.1-1(g).
- 16 (b) As used in this section, "CPI" refers to the United States
- 17 Bureau of Labor Statistics Consumer Price Index for Indiana, all
- 18 items, all urban consumers, or its successor index.
- 19 (c) The per gallon conversion of the cents per mile license tax
- 20 imposed under section 201 of this chapter is the amount
- 21 determined in STEP SEVEN of the following formula, rounded off
- 22 to the nearest one-tenth cent (\$0.001):
- 23 STEP ONE: Divide:
- 24 (A) the Indiana motor vehicle miles of travel (VMT) for

the calendar year immediately preceding the calendar year in which the new per gallon conversion rate must be published under subsection (d), as reported by the United States Federal Highway Administration; by

(B) the certified taxable gallons of motor fuel for the calendar year immediately preceding the calendar year in which the new per gallon conversion rate must be published under subsection (d), as reported by the department;

to determine the current average miles per gallon (AMPG).

STEP TWO: Multiply the AMPG calculated under STEP ONE by the cents per mile license tax imposed under section 201 of this chapter.

STEP THREE: Determine the percentage change between the CPI as last reported for calendar year 2000 and the CPI as last reported for the previous calendar year.

STEP FOUR: Express the percentage change determined in STEP THREE as a three (3) digit decimal rounded to the nearest thousandth.

STEP FIVE: Add one (1) to the decimal determined in STEP FOUR.

STEP SIX: Multiply the STEP TWO amount by the sum determined in STEP FIVE.

STEP SEVEN: For calendar year 2005, determine the greater of seventeen cents (\$0.17) or the STEP SIX result. For calendar years beginning after December 31, 2005, determine the greater of:

(A) the STEP SIX result; or

(B) the amount determined under this STEP for the previous calendar year.

(d) Not later than November 1 of each year, the department shall:

(1) publish the annual tax rate in effect for the following calendar year in the Indiana Register; and

(2) widely disseminate information concerning the applicability of the per gallon conversion rate.

(e) Not later than November 1 of each year, the department shall publish in the Indiana Register and widely disseminate information concerning:

(1) the certified taxable gallons of fuel; and

(2) the Indiana vehicle miles of travel;

used in the calculation of the per gallon conversion rate under subsection (c).

SECTION 3. IC 6-6-1.1-502 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 502. (a) Except as provided in subsection (b), at the time of filing each monthly report, each distributor shall pay to the administrator the full amount of tax

1 due under this chapter for the preceding calendar month, computed as
2 follows:

3 (1) Enter the total number of invoiced gallons of gasoline
4 received during the preceding calendar month.

5 (2) Subtract the number of gallons for which deductions are
6 provided by sections 701 through 705 of this chapter from the
7 number of gallons entered under subdivision (1).

8 (3) Subtract the number of gallons reported under section 501(3)
9 of this chapter.

10 (4) Multiply the number of invoiced gallons remaining after
11 making the computation in subdivisions (2) and (3) by the tax rate
12 ~~prescribed by section 201~~ **determined under section 201.2** of
13 this chapter to compute that part of the gasoline tax to be
14 deposited in the highway, road, and street fund under section
15 802(2) of this chapter or in the motor fuel tax fund under section
16 802(3) of this chapter.

17 (5) Multiply the number of gallons subtracted under subdivision
18 (3) by the tax rate ~~prescribed by section 201~~ **determined under**
19 **section 201.2** of this chapter to compute that part of the gasoline
20 tax to be deposited in the fish and wildlife fund under section
21 802(1) of this chapter.

22 (b) If the department determines that a distributor's:

23 (1) estimated monthly gasoline tax liability for the current year;
24 or

25 (2) average monthly gasoline tax liability for the preceding year;
26 exceeds ten thousand dollars (\$10,000), the distributor shall pay the
27 monthly gasoline taxes due by electronic fund transfer (as defined in
28 IC 4-8.1-2-7) or by delivering in person or by overnight courier a
29 payment by cashier's check, certified check, or money order to the
30 department. The transfer or payment shall be made on or before the
31 date the tax is due.

32 SECTION 4. IC 6-6-1.1-606.6 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 606.6. (a) Except as
34 provided in subsection (c), every person included within the terms of
35 section 606(a) of this chapter who transports gasoline in a vehicle on
36 the highways of Indiana in a vehicle having a total tank capacity of less
37 than eight hundred fifty (850) gallons is liable to the state for a penalty
38 equal to the rate provided in ~~section 201~~ **section 201.2** of this chapter
39 on all gasoline transported into Indiana and delivered to any person
40 other than a licensed distributor.

41 (b) Except as provided in subsection (c), every person included
42 within the terms of section 606(c) of this chapter who transports
43 gasoline in a vehicle on the highways of Indiana is liable to the state for
44 a penalty equal to the rate provided in ~~section 201~~ **section 201.2** of this
45 chapter on all gasoline:

46 (1) received by the person for transportation to a point outside

1 Indiana;

2 (2) not ~~in fact~~ transported to a point outside Indiana; and

3 (3) ~~in fact~~ delivered to a person other than a licensed distributor
4 inside Indiana.

5 (c) The following are excluded when computing any liability under
6 this section:

7 (1) All deliveries of gasoline when the tax imposed by law was
8 charged or collected by the parties under the circumstances
9 described in this section.

10 (2) Deliveries of gasoline used in computing the tax under section
11 301 of this chapter."

12 Page 2, line 8, after "2003" insert ", and before January 1, 2005".

13 Page 2, between lines 8 and 9, begin a new line block indented and
14 insert:

15 **"(3) The amount determined under subsection (c) for the taxes**
16 **that are collected under this chapter after December 31,**
17 **2004."**

18 Page 2, line 16, after "2003" insert ", and before January 1, 2005".

19 Page 2, between lines 16 and 17, begin a new paragraph and insert:

20 **"(c) The amount of the transfer required under subsection (a)(3)**
21 **is the amount determined in the last of the following STEPS:**

22 **STEP ONE: Determine the amount of the taxes collected**
23 **under this chapter.**

24 **STEP TWO: Determine the tax rate determined under section**
25 **201.2 of this chapter.**

26 **STEP THREE: Multiply the STEP TWO result by one**
27 **hundred (100).**

28 **STEP FOUR: Express the STEP THREE result as a fraction,**
29 **with two (2) being the numerator and the STEP THREE**
30 **result being the denominator.**

31 **STEP FIVE: Multiply the STEP FOUR result by the STEP**
32 **ONE result."**

33 Page 2, line 17, delete "(c)" and insert "(d)".

34 Page 2, line 18, delete "(b)" and insert "(c)".

35 Page 2, line 35, delete "(d)" and insert "(e)".

36 Page 2, line 36, delete "(c)" and insert "(d)".

37 Page 2, line 38, delete "(c)" and insert "(d)".

38 Page 2, line 40, delete "(e)" and insert "(f)".

39 Page 2, line 40, delete "(c)" and insert "(d)".

40 Page 3, after line 10, begin a new paragraph and insert:

41 **"SECTION 7. [EFFECTIVE JULY 1, 2002] (a) Notwithstanding**
42 **IC 6-6-1.1-201, as amended by this act, the new cents per mile**
43 **license tax and the per gallon conversion rate determined under**
44 **IC 6-6-1.1-201.2, as added by this act, apply to the use of gasoline**
45 **after December 31, 2004.**

46 **(b) The department of state revenue shall, before November 1,**

- 1 **2004, publish in the Indiana Register the per gallon conversion rate**
- 2 **determined under IC 6-6-1.1-201.2, as added by this act, that is**
- 3 **applicable for the calendar year beginning January 1, 2005.**
- 4 **(c) This SECTION expires January 2, 2005."**
- 5 Renumber all SECTIONS consecutively.
 (Reference is to HB 1317 as printed February 1, 2002.)

Representative Espich